WILLS—RETAINING SURPLUS INCOME FOR POSSIBLE FUTURE DEFICIENCY.—A one-sixth share of the residuary estate was left upon trusts to pay out of the income an annuity of £1000, to the wife of the testator, and "subject thereto to permit the same share to devolve under the provision for accruer" therein contained. The estate consisted largely of stocks and bonds, the income from which was ordinarily sufficient to provide for the annuity. But it was claimed by the widow that there was a possibility, on account of the war, of a dividend being passed, which would result in no funds to meet the annuity payment. The question presented was whether the trustees had the power to retain the present surplus income to meet possible future deficiencies. *Held,* that the income should be used to satisfy the claims of the annuitant to date, but beyond this it should be held according to the accruer declared by the will. *In Re Platt; Sykes* v. *Dawson,* [1917] 1 Ch. —; 86 L. J. Ch. 114.

The court in the instant case admits, and it is so held in this country, that where there has been a deficiency during certain years the annuitant is entitled to have the arrearages made up from the income during the subsequent years. *Rudolph's Appeal,* 10 Pa. 34; *Re Chauncey,* 119 N. Y. 77, 23 N. E. 448, 7 L. R. A. 361. In *Walters* v. *Steele,* 210 Pa. 219, 59 Atl. 821, the annuitant claimed that the surplus of the fund from a judicial sale of lands to satisfy arrearage should remain in court to secure future payments, but the court held that it was sufficient that the land was sold subject to this charge, while the surplus was awarded to the defendant in the execution. The reason given was "the impossibility of computing the amount of future arrears." In a suit asking for the distribution of surplus rent, it was urged on behalf of the annuitant that the surplus should be retained as a fund out of which any deficiency in the rents to pay the annuity in any year should be made good. It was declared by the court that such did not appear to be the intention of the testator, and a distribution was ordered. *In re Pierce,* 56 Wis. 560, 14 N. W. 588. The reason underlying the rule in this and the principal case seems to be the desire of the court to settle the estate as early as possible; to insure the payment of the annuity, but at the same time to postpone as little as possible the enjoyment of the corpus by the ultimate donee. *Harbin* v. *Masterman,* [1896] 1 Ch. 357; *Henderson's Estate,* 228 Pa. 405, 77 Atl. 634.

WORKMEN'S COMPENSATION—ACCIDENT ARISING OUT OF EMPLOYMENT.—Deceased was an agent of respondent, and found it necessary to visit respondent's London office; with respondent's knowledge and tacit consent he sailed for London on the Lusitania, which ship was sunk by a German submarine within the war zone, and deceased was killed. *Held,* this is an accident arising out of the employment, and respondent is liable. *Foley* v. *Home Rubber Co.,* (N. J. 1917) 99 Atl. 624.

The main contention of the respondent was that, as the attack was in violation of the law of nations, therefore the act was not within the contemplation of the respondent when deceased undertook the risk. But the court held it immaterial whether the ship was destroyed by lawful or un-

lawful means; that respondent was charged with knowledge of the danger to belligerent ships, whether aware of the publication by Germany of the war zone or not. As to what constitutes an "arising out of" the employment, there exists a flat conflict of authority. The English courts, and a few of our courts, hold that the injury must result from a *special* danger or risk, and not such as the public in general assume. Under this view no recovery could be had, as deceased was assuming no greater risk because of his employment than the hundreds of others on the ship. But the New Jersey court here, as previously, chose the broader doctrine, holding it sufficient if the injury arises out of work or business being done for the master, either by direct or implied authority. For discussion of this point see 15 MICH. L. REV. 92. A sharp conflict also exists as to the extra-territorial effect of the Compensation Acts, where, as here, no provision on that point is contained. The English, Massachusetts, Michigan and Wisconsin courts deny them any extra-territorial effect, apparently fearing the result of a conflict of laws. *Gould's case,* 215 Mass. 480, 102 N. E. 693; *Keyes-Davis Co.* v. *Allerdice,* Mich. Ind. Acc. Board, (1913); *Schwartz* v. *Telegraph Co.,* (1912) 2 K. B. 299. But Ohio and New Jersey hold the contrary view, basing it on legislative intent, and also on the theory that the law of the place where the contract was made should govern the relations between the employer and employe wherever they may be. *Deeny* v. *Wright, etc. Co.,* 36 N. J. Law J. 121. *Re Edward Schmidt,* Claim No. 6, Ohio St. Lia. B'd Aw'd, (1912). For discussion of this point see 14 MICH. L. REV. 524.